IN THE

UNITED STATES PATENT AND TRADEMARK OFFICE

APPLICANTS: David B. Auerbach, et al.

SERIAL NO.: 10/814,999

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TITLE: Methods And Systems For Processing Email Messages

EXAMINER: Glenford J. Madamba

GROUP ART UNIT: 2151

ATTY. DKT. NO.: 24207-10111

SUBSTITUTE AMENDMENT AND RESPONSE

Sir:

This substitute Amendment and Response is responsive to the Notice of Non-Compliant Amendment mailed March 26, 2008, which set a shortened statutory period for response that expired on April 26, 2008.

Amendments to the claims begin on page 2 of this paper.

Remarks begin on page 11 of this paper.

Kindly amend this application as indicated herein.